

LEGISLATURE OF NEBRASKA  
ONE HUNDREDTH LEGISLATURE  
FIRST SESSION  
**LEGISLATIVE BILL 519**

Introduced by Howard, 9

Read first time January 17, 2007

Committee: Revenue

A BILL

- 1 FOR AN ACT relating to revenue and taxation; to require
- 2 county assessors to review real property valuations as
- 3 prescribed.
- 4 Be it enacted by the people of the State of Nebraska,

1           Section 1. On or before March 19 of each year, each  
2 county assessor shall conduct a systematic inspection and review  
3 by class or subclass of no less than twenty-five percent of the  
4 taxable real property parcels in the county for the purpose of  
5 achieving uniform and proportionate valuations and assuring that  
6 the real property record data accurately reflects the property. The  
7 county assessor shall adjust the value of all other taxable real  
8 property parcels by class or subclass in the county so that the  
9 value of all real property is uniform and proportionate. The county  
10 assessor shall assure that over a four-year period all parcels of  
11 real property in the county have been inspected and reviewed.